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UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

-----x AH-3515

SANYO SALES & MARKETING

CORPORATION,

Plaintiff, Case No: 08-CV-5718 (RJS)

- against - RULE 7.1 STATEMENT

KOREAN AIRLINES and BAX GLOBAL JAPAN K.K.,

Defendants.

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Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and to enable Judges and Magistrates of the Court to evaluate possible disqualification or recusal, the undersigned attorneys of record for Korean Air Lines Co., Ltd. (incorrectly sued as "Korean Airlines"), certify that the following are parent corporations or publicly held corporations that own more than 10% of stock of Korean Air Lines Co., Ltd.:

None

Dated: New York, New York

August 4, 2008

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